This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1. (Currently Amended) An ink jet recording medium comprising a substrate and a plurality of ink absorption layers provided thereon, wherein an upper layer of the ink absorption layers contains inorganic pigment, a binder and thermoplastic particles having a glass transition point of 78 to 150°C, and the content by weight of the inorganic pigment being greater than that of the thermoplastic particles.

Claim 2. (Withdrawn) The ink jet recording medium of claim 1, wherein the medium is subjected to image recording employing pigment ink.

Claim 3. (Withdrawn) The ink jet recording medium of claim 1, wherein the medium is subjected to image recording and then subjected to heating treatment.

Claim 4. (Original) The ink jet recording medium of claim 1, wherein at least one of the plural ink absorption layers except for the upper layer contains inorganic pigment.

Claim 5. (Original) The ink jet recording medium of claim 1, wherein the inorganic pigment is silica.

Claim 6. (Original) The ink jet recording medium of claim 1, wherein the inorganic pigment is alumina.

Claim 7. (Original) The ink jet recording medium of claim 1, wherein the content ratio by weight of thermoplastic particles/inorganic pigment is from 45/55 to 10/90.

Claim 8. (Original) The ink jet recording medium of claim 1, wherein the solid content of the thermoplastic particles contained in the upper layer is from 0.5 to 15 g/m^2 of the medium.

Claim 9. (Original) The ink jet recording medium of claim 1, wherein the solid content of the upper layer is from 2 to 50 g/m^2 of the medium.

Claim 10. (Original) The ink jet recording medium of claim 1, wherein the upper layer is an uppermost layer.

Claim 11. (Original) The ink jet recording medium of claim 4, wherein the inorganic pigment is silica.

Claim 12. (Original) The ink jet recording medium of claim 4, wherein the inorganic pigment is alumina.

Claim 13. (Original) The ink jet recording medium of claim 4, wherein at least one of the plural ink absorption layers except for the upper layer contains inorganic pigment in an amount of not less than 50% by weight.

Claim 14. (Currently Amended) An ink jet recording medium comprising a substrate and provided thereon, an upper layer

containing inorganic pigment in an amount of 30 to 70% by weight, a binder and thermoplastic particles having a glass transition point of 78 to 150°C, the upper layer being a single layer, wherein the content ratio by weight of inorganic pigment/thermoplastic particles is from 3/7 to less than 7/3.

Claim 15. (Withdrawn) The ink jet recording medium of claim 14, wherein the medium is subjected to image recording employing pigment ink.

Claim 16. (Withdrawn) The ink jet recording medium of claim 14, wherein the medium is subjected to image recording and then subjected to heating treatment.

Claim 17. (Currently Amended) An ink jet recording medium comprising a substrate and a plurality of ink absorption layers provided thereon, wherein an upper layer of the ink absorption layers contains inorganic pigment in an amount of 30 to 70% by weight, a binder and thermoplastic particles having a glass transition point of 78 to 150°C, and wherein the content ratio by weight of inorganic pigment/thermoplastic particles is from 3/7 to less than 7/3 by weight.

Claim 18. (Withdrawn) The ink jet recording medium of claim 17, wherein the medium is subjected to image recording employing pigment ink.

Claim 19. (Withdrawn) The ink jet recording medium of claim 17, wherein the medium is subjected to image recording and then subjected to heating treatment.

Claim 20. (Withdrawn-Currently Amended) A method of manufacturing [[an]] the ink jet recording medium according to claim 1, wherein ~~comprising a substrate and provided thereon, plural ink absorption layers including an upper layer containing inorganic pigment and thermoplastic particles and a layer adjoining the upper layer,~~ the method comprises the step of simultaneously coating the upper layer and the layer adjoining the upper layer on the substrate.

Claim 21. (Canceled)

Claim 22. (Withdrawn) The method of claim 20, wherein all of the plural ink absorption layers are simultaneously multi-layer coated.

Claims 23-26 (Canceled).

Claim 27. (Previously Presented) An ink jet recording medium of claim 1, wherein the substrate has a base paper laminated with polyethylene film on both sides.

Claim 28. (Previously Presented) An ink jet recording medium of claim 1, wherein the inorganic pigment is a gas phase method silica.

Claim 29. (Previously Presented) An ink jet recording medium of claim 1, wherein an average primary particle size of the inorganic pigment is from 4 to 50 nm.

Claim 30. (Previously Presented) An ink jet recording medium of claim 1, wherein an average particle size of the thermoplastic particles is from 0.1 to 5 μm.

Claim 31. (Canceled)

Claim 32. (Previously Presented) An ink jet recording medium of claim 1, wherein a solid content of the thermoplastic particles is from 1 to 7 g/m^2.

Claim 33. (Canceled)

Claim 34. (Previously Presented) An ink jet recording medium of claim 1, wherein a residual monomer content in the thermoplastic particles is not more than 1% by weight.

Claim 35. (Previously Presented) An ink jet recording medium of claim 1, wherein the binder is a polyvinyl alcohol.